

IN THE UNITED STATES COURT FOR THE DISTRICT OF UTAH
NORTHERN DIVISION

FILED
U.S. DISTRICT COURT
2009 APR 16 P 2:05

DISTRICT OF UTAH

BY: _____
DEPUTY CLERK

UNITED STATES OF AMERICA

Petitioner,

vs.

ROBERT J. DAVIDSON,

Respondent.

ORDER ADOPTING
REPORT & RECOMMENDATION

Case No. 1:08 CV 79 TC

This action arises out of Petitioner United States of America's petition to enforce two November 29, 2007 IRS Summonses. Resolution of this case was referred to Magistrate Judge David Nuffer by an Order to Show Cause dated July 14, 2008, and pursuant to 28. U.S.C. § 636(b)(3).

The Order to Show Cause directed the Respondent to file a written response supported by sworn affidavits to the United States' Petition to Enforce the Summonses ("the Petition") within ten days of the Order to Show Cause being served upon him. The Order to Show Cause also directed that a hearing be held on September 9, 2008, to hear any arguments that would assist the court in determining whether Respondent has shown cause as to why he should not be ordered to comply with the Summonses.

The Respondent filed his written response on September 3, 2008, which the court found less than helpful and certainly not persuasive to show cause as to why Respondent should not be ordered to comply with the Summonses.

The Respondent failed to appear for the September 9, 2008 hearing and a bench warrant was issued. Respondent was taken into custody on March 20, 2009, and shortly after his arrest Judge Nuffer convened a hearing on the Order to Show Cause. Respondent appeared *pro se* and the government was represented by Assistant United States Attorney Jared C. Bennett.

On March 26, 2009, Judge Nuffer issued a very thorough Report and Recommendation recommending that:

1. The district court find that Respondent has failed to show cause why he should not be compelled to comply with the Summonses; and
2. The district court order Respondent to provide the information required by the Summonses to the IRS no later than 30 days after the district court adopts this Report and Recommendation.

The parties were given 10 days to file any objections to the Report and Recommendation and an additional 10 days for a party to respond to any objection filed. No objections were filed.

The court has conducted a *de novo* review of the issues and agrees with Judge Nuffer's recommendation. Accordingly, the Report and Recommendation is adopted as the order of this court. This court finds that Respondent has failed to show cause why he should not be compelled to comply with the Summonses, and orders the Respondent to provide the IRS with the information required by the Summonses within 30 days from the date of this Order Adopting Report and Recommendation.

DATED this 16 day of April, 2009.

BY THE COURT:

A handwritten signature in black ink, appearing to read "Tena Campbell", written in a cursive style.

TENA CAMPBELL
Chief Judge